

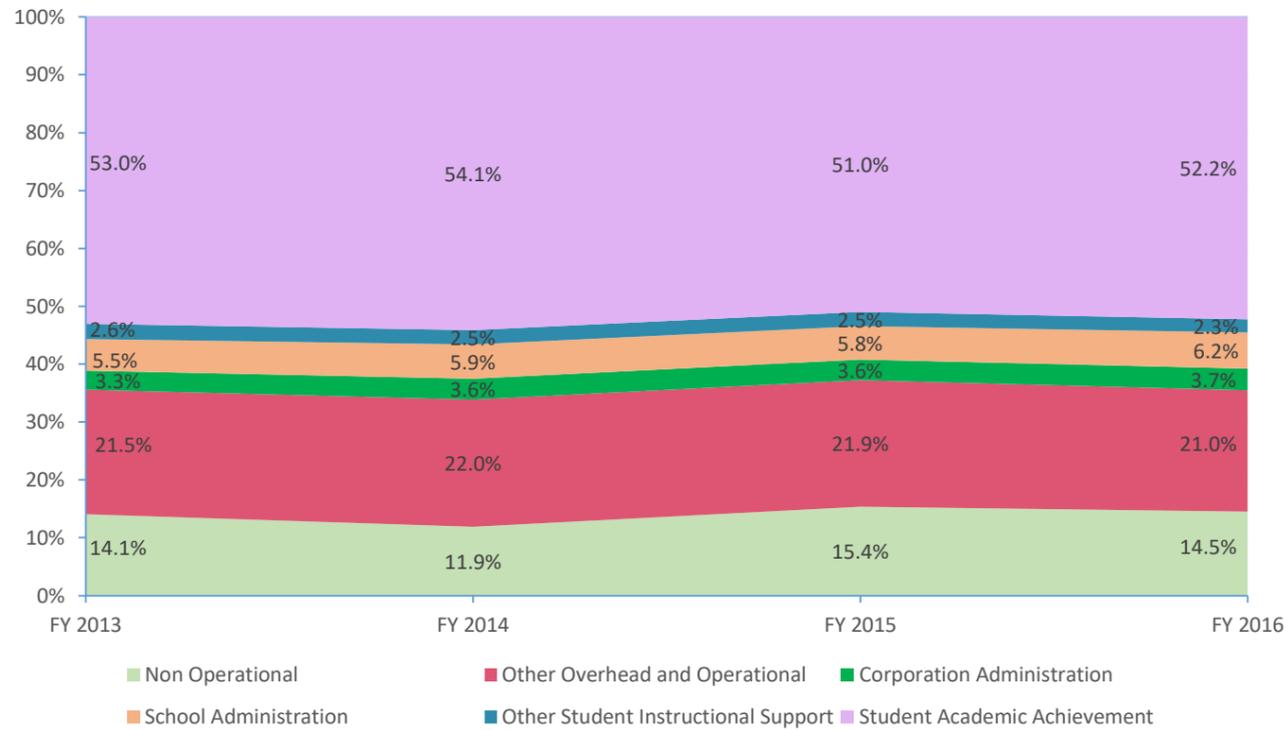
School Corporation Expenditures by Account
Biannual Financial Report Data
West Noble School Corporation (6065)

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$14,514,241	57.1%	\$14,388,610	46.9%	\$13,722,931	53.0%	\$13,971,460	54.1%	\$13,561,314	51.0%	\$13,063,317	52.2%
Student Instructional Support	\$1,965,715	7.7%	\$2,040,077	6.7%	\$2,094,671	8.1%	\$2,170,286	8.4%	\$2,195,093	8.2%	\$2,132,116	8.5%
Total	\$16,479,956	64.9%	\$16,428,687	53.6%	\$15,817,602	61.1%	\$16,141,746	62.5%	\$15,756,407	59.2%	\$15,195,433	60.8%

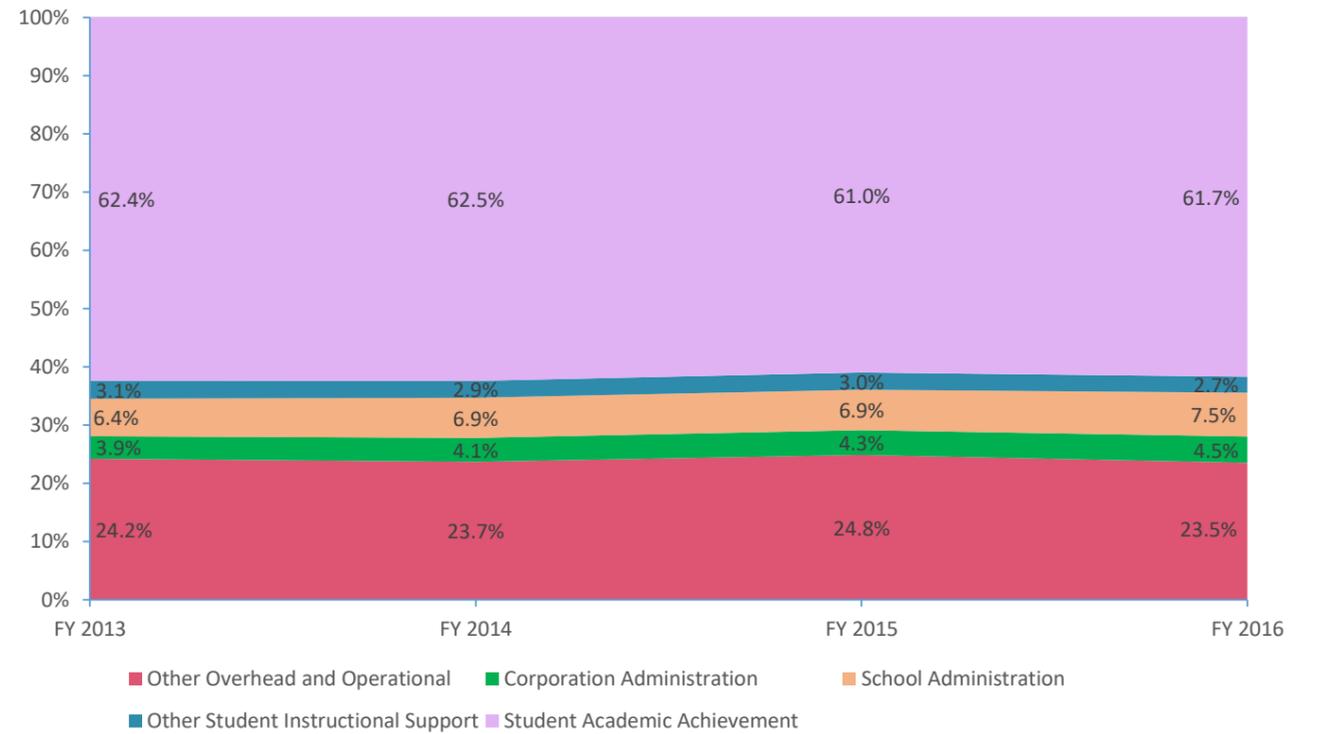
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$5,151,232	20.3%	\$6,481,838	21.1%	\$6,420,708	24.8%	\$6,604,918	25.6%	\$6,765,168	25.4%	\$6,180,317	24.7%
Non Operational	\$3,780,690	14.9%	\$6,216,728	20.3%	\$3,641,247	14.1%	\$3,071,603	11.9%	\$4,087,685	15.4%	\$3,629,405	14.5%
Not Categorized	\$0	0.0%	\$1,538,467	5.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$8,931,922	35.1%	\$14,237,034	46.4%	\$10,061,955	38.9%	\$9,676,521	37.5%	\$10,852,853	40.8%	\$9,809,722	39.2%

Grand Total	\$25,411,878	\$30,665,721	\$25,879,557	\$25,818,267	\$26,609,260	\$25,005,154
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
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West Noble School Corporation (6065)

Account							Percent Change		
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$42,652	\$638,051	\$782,485	\$667,434	1464.9%	4.6%	-14.7%
11100	Regular Programs	Elementary	\$3,660,223	\$5,248,618	\$4,284,954	\$3,856,561	5.4%	-26.5%	-10.0%
11200	Regular Programs	Middle/Junior High	\$1,964,606	\$3,060,139	\$3,322,869	\$3,077,108	56.6%	0.6%	-7.4%
11300	Regular Programs	High School	\$1,951,314	\$2,752,811	\$2,474,498	\$2,419,378	24.0%	-12.1%	-2.2%
11350	Regular Programs	High School - Academic Honors Diploma	\$0	\$78,693	\$79,955	\$82,131	NA	4.4%	2.7%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$24,740	\$0	\$0	\$0	-100.0%	NA	NA
11410	Regular Programs	Vocational Education - Agriculture A	\$56,546	\$56,682	\$68,060	\$71,861	27.1%	26.8%	5.6%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$49,667	\$65,653	\$63,181	\$63,237	27.3%	-3.7%	0.1%
11480	Regular Programs	Vocational Education - Industrial Education A	\$126,672	\$184,885	\$158,377	\$142,379	12.4%	-23.0%	-10.1%
11490	Regular Programs	Vocational Education - Industrial Education B	\$30,824	\$68,047	\$973	\$0	-100.0%	-100.0%	-100.0%
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$0	\$0	\$93	\$0	NA	NA	-100.0%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$16,627	\$61,754	\$0	\$0	-100.0%	-100.0%	NA
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$390,074	\$582,838	\$660,418	\$563,005	44.3%	-3.4%	-14.8%
12520	Special Programs	Culturally Different - Compensatory	\$2,409	\$556	\$0	\$0	-100.0%	-100.0%	NA
12710	Special Programs	Equal Opportunity At Risk	\$8,820	\$11,078	\$0	\$0	-100.0%	-100.0%	NA
12810	Special Programs	Special Education Preschool	\$3,485	\$0	\$0	\$0	-100.0%	NA	NA
13100	Adult/Continuing Education Programs	Instruction	\$6,674	\$15,367	\$0	\$0	-100.0%	-100.0%	NA
14100	Summer School Programs	Elementary	\$11,450	\$32,176	\$26,214	\$4,641	-59.5%	-85.6%	-82.3%
14300	Summer School Programs	High School	\$35,859	\$28,972	\$8,100	\$6,525	-81.8%	-77.5%	-19.4%
16100	Remediation	Remediation Testing	\$97,974	\$54,028	\$3,728	\$18,619	-81.0%	-65.5%	399.4%
16200	Remediation	Preventive Remediation	\$13,950	\$0	\$0	\$0	-100.0%	NA	NA
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$103,525	\$34,418	\$299,706	\$369,177	256.6%	972.6%	23.2%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$212,121	\$17,153	\$249,598	\$317,256	49.6%	1749.5%	27.1%
17600	Payments to Other Governmental Units Within State	Joint Services and Supply - Other	\$0	\$176,190	\$189,959	\$151,216	NA	-14.2%	-20.4%
17900	Payments to Other Governmental Units Within State	Other	\$90,254	\$0	\$25,000	\$0	-100.0%	NA	-100.0%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$0	\$35,556	\$0	\$0	NA	-100.0%	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$32,163	\$114,749	\$278,861	\$366,600	1039.8%	219.5%	31.5%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$4,680	\$161,296	\$35,458	\$108,345	2215.3%	-32.8%	205.6%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$0	\$7,525	\$2,239	\$0	NA	-100.0%	-100.0%
22220	Instruction	Library/Media Services - School Library	\$369,730	\$470,967	\$360,596	\$376,459	1.8%	-20.1%	4.4%
22230	Instruction	Library/Media Services - Audiovisual	\$18,705	\$22,538	\$17,524	\$18,969	1.4%	-15.8%	8.2%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$77,178	\$292	\$23,167	\$22,785	-70.5%	7702.3%	-1.7%
22290	Instruction	Library/Media Services - Other Educational Media Services	\$0	\$1,514	\$0	\$0	NA	-100.0%	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$0	\$15,516	\$3,551	\$233,933	NA	1407.7%	6487.9%
22400	Instruction	Academic Student Assessment	\$0	\$26,878	\$0	\$22,644	NA	-15.8%	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$254,687	\$355,563	\$141,710	\$102,617	-59.7%	-71.1%	-27.6%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$2,257	\$6,510	\$40	\$438	-80.6%	-93.3%	995.2%
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$36,570	\$1,599	\$0	\$0	-100.0%	-100.0%	NA
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$511,224	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$10,207,660	\$14,388,610	\$13,561,314	\$13,063,317	28.0%	-9.2%	-3.7%
Student Instructional Support									
21130	Students	Attend. & Social Work Serv. - Social Work Services	\$47,761	\$71,085	\$79,372	\$77,636	62.5%	9.2%	-2.2%
21220	Students	Guidance Services - Counseling Services	\$202,121	\$318,349	\$330,880	\$235,817	16.7%	-25.9%	-28.7%
21290	Students	Guidance Services - Other Guidance Services	\$732	\$378	\$0	\$0	-100.0%	-100.0%	NA
21320	Students	Health Services - Medical Services	\$194	\$2,432	\$60	\$0	-100.0%	-100.0%	-100.0%
21330	Students	Health Services - Dental Services	\$0	\$300	\$0	\$0	NA	-100.0%	NA
21340	Students	Health Services - Nurse Services	\$74,747	\$126,202	\$156,824	\$177,626	137.6%	40.7%	13.3%
21390	Students	Health Services - Other Health Services	\$54	\$1,179	\$0	\$0	-100.0%	-100.0%	NA
21410	Students	Psychological Services - Service Area Direction	\$3,221	\$360	\$0	\$0	-100.0%	-100.0%	NA
21420	Students	Psychological Services - Psychological Testing	\$9,394	\$0	\$0	\$0	-100.0%	NA	NA
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$87,063	\$130,451	\$88,059	\$79,501	-8.7%	-39.1%	-9.7%
21910	Students	Other Support Services Students - Service Area Direction	\$33,170	\$0	\$0	\$0	-100.0%	NA	NA
24100	School Administration	Office of The Principal	\$852,320	\$1,389,341	\$1,539,897	\$1,561,536	83.2%	12.4%	1.4%

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Account					Percent Change					
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016			
Student Instructional Support Total				\$1,310,778	\$2,040,077	\$2,195,093	\$2,132,116	62.7%	4.5%	-2.9%
Overhead and Operational										
23110	General Administration	Board of Education - Service Area Direction	\$91,513	\$15,071	\$15,071	\$15,071	-83.5%	0.0%	0.0%	
23120	General Administration	Board of Education - Service Area Assistants	\$44,616	\$0	\$0	\$0	-100.0%	NA	NA	
23150	General Administration	Board of Education - Legal Services	\$178,194	\$4,765	\$60,732	\$4,713	-97.4%	-1.1%	-92.2%	
23160	General Administration	Board of Education - Promotion Expenses	\$1,572	\$999	\$348	\$2,969	88.8%	197.3%	753.8%	
23190	General Administration	Board of Education - Other Governing Body Services	\$9,205	\$21,873	\$47,888	\$52,893	474.6%	141.8%	10.5%	
23210	General Administration	Executive Administration - Office of The Superintendent	\$141,002	\$407,092	\$319,569	\$320,737	127.5%	-21.2%	0.4%	
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$70	\$656	\$0	\$0	-100.0%	-100.0%	NA	
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$32,662	\$42,695	\$35,124	\$48,981	50.0%	14.7%	39.4%	
25160	Central Services	Fiscal Services - Financial Accounting	\$0	\$73,835	\$80,075	\$79,381	NA	7.5%	-0.9%	
25196	Central Services	Fiscal Services - Other - Cash Change	\$3,000	\$0	\$0	\$0	-100.0%	NA	NA	
25300	Central Services	Printing, Pub., and Duplicating Services	\$23,799	\$35,318	\$29,102	\$13,204	-44.5%	-62.6%	-54.6%	
25750	Central Services	Personnel Services - Health Services	\$4,373	\$0	\$0	\$0	-100.0%	NA	NA	
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$344,174	\$329,650	\$362,998	NA	5.5%	10.1%	
25860	Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$1,708	\$0	\$0	NA	-100.0%	NA	
25890	Central Services	Other Technology Services	\$0	\$126,613	\$27,656	\$36,245	NA	-71.4%	31.1%	
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$206	\$285	\$267	\$267	30.0%	-6.2%	0.0%	
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$37	\$0	\$0	\$0	-100.0%	NA	NA	
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$1,293,745	\$2,214,707	\$1,874,207	\$1,672,762	29.3%	-24.5%	-10.7%	
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$135,168	\$22,127	\$32,664	\$33,649	-75.1%	52.1%	3.0%	
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$181,965	\$108,668	\$191,783	\$184,796	1.6%	70.1%	-3.6%	
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$620	\$0	\$0	\$0	-100.0%	NA	NA	
26600	Operation and Maintenance of Plant Services	Security Services	\$6,734	\$70,493	\$136,427	\$124,057	1742.4%	76.0%	-9.1%	
26700	Operation and Maintenance of Plant Services	Insurance	\$110,224	\$138,135	\$155,099	\$165,520	50.2%	19.8%	6.7%	
27010	Student Transportation	Service Area Direction	\$46,461	\$0	\$0	\$0	-100.0%	NA	NA	
27100	Student Transportation	Vehicle Operation	\$587,697	\$836,569	\$1,009,169	\$1,000,542	70.2%	19.6%	-0.9%	
27200	Student Transportation	Monitoring Services	\$16,220	\$15,305	\$18,058	\$19,363	19.4%	26.5%	7.2%	
27300	Student Transportation	Vehicle Servicing and Maintenance	\$343,819	\$539,269	\$554,660	\$459,990	33.8%	-14.7%	-17.1%	
27400	Student Transportation	Purchase of School Buses	\$97,795	\$204,632	\$266,630	\$340,426	248.1%	66.4%	27.7%	
27500	Student Transportation	Insurance on Buses	\$53,621	\$26,202	\$23	\$0	-100.0%	-100.0%	-100.0%	
27700	Student Transportation	Contracted Transportation Services	\$36,013	\$100	\$0	\$0	-100.0%	-100.0%	NA	
27900	Student Transportation	Other Student Transportation Services	\$14,681	\$66,550	\$66,804	\$57,304	290.3%	-13.9%	-14.2%	
31200	Food Services Operations	Food Preparation and Dispensing	\$400,074	\$952,280	\$623,552	\$625,551	56.4%	-34.3%	0.3%	
31400	Food Services Operations	Food Purchases	\$283,061	\$211,719	\$880,809	\$544,381	92.3%	157.1%	-38.2%	
31900	Food Services Operations	Other Food Services	\$39,419	\$0	\$9,801	\$14,520	-63.2%	NA	48.1%	
Overhead and Operational Total			\$4,177,564	\$6,481,838	\$6,765,168	\$6,180,317	47.9%	-4.7%	-8.6%	
Non Operational										
33400	Category not Specified	Athletic Coaches	\$158,200	\$182,492	\$173,009	\$162,597	2.8%	-10.9%	-6.0%	
33910	Other Community Services	High School Band Uniforms	\$0	\$0	\$0	\$502	NA	NA	NA	
33990	Other Community Services	Other	\$38,826	\$12,984	\$40,827	\$24,278	-37.5%	87.0%	-40.5%	
43000	Category not Specified	Professional Services	\$0	\$1,350	\$0	\$4,995	NA	270.0%	NA	
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$358,779	\$3,093,457	\$465,933	\$242,101	-32.5%	-92.2%	-48.0%	
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$0	\$0	\$31,876	\$17,747	NA	NA	-44.3%	
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$94,734	\$152,439	\$171,557	\$162,824	71.9%	6.8%	-5.1%	
46000	Category not Specified	Purchase of Moveable Equipment	\$30,363	\$0	\$0	\$61,129	101.3%	NA	NA	
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$269,253	\$299,703	\$899,697	\$607,314	125.6%	102.6%	-32.5%	
49000	Category not Specified	Other Facilities Acq. and Construction	\$32,848	\$264,472	\$0	\$0	-100.0%	-100.0%	NA	
51100	Principal on Debt	Bonds	\$285,000	\$551,730	\$202,759	\$188,657	-33.8%	-65.8%	-7.0%	
52100	Interest on Debt	Bonds	\$0	\$82,370	\$187,241	\$201,343	NA	144.4%	7.5%	
52200	Interest on Debt	Temporary Loans	\$66,907	\$46,409	\$0	\$0	-100.0%	-100.0%	NA	
53100	Lease Rental	Buildings-Principal	\$1,966,629	\$594,001	\$1,082,632	\$968,076	-50.8%	63.0%	-10.6%	

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53150	Lease Rental	Buildings-Interest	\$0	\$373,776	\$126,500	\$105,500	NA	-71.8%	-16.6%	
54200	Advancements and Obligations	Common School Fund - Principal	\$383,946	\$179,674	\$388,120	\$581,120	51.4%	223.4%	49.7%	
54250	Advancements and Obligations	Common School Fund - Interest	\$0	\$381,871	\$317,533	\$301,222	NA	-21.1%	-5.1%	
Non Operational Total			\$3,685,485	\$6,216,728	\$4,087,685	\$3,629,405	-1.5%	-41.6%	-11.2%	
Prorated by Fund										
26491 - SAA	NA	PERF - 2007 Account Code	\$160,367	\$0	\$0	\$0	NA	NA	NA	
26491 - SIS	NA	PERF - 2007 Account Code	\$26,181	\$0	\$0	\$0	NA	NA	NA	
26491 - O&O	NA	PERF - 2007 Account Code	\$129,038	\$0	\$0	\$0	NA	NA	NA	
26491 - NO	NA	PERF - 2007 Account Code	\$3,060	\$0	\$0	\$0	NA	NA	NA	
26492 - SAA	NA	Social Security - 2007 Account Code	\$612,671	\$0	\$0	\$0	NA	NA	NA	
26492 - SIS	NA	Social Security - 2007 Account Code	\$91,498	\$0	\$0	\$0	NA	NA	NA	
26492 - O&O	NA	Social Security - 2007 Account Code	\$176,128	\$0	\$0	\$0	NA	NA	NA	
26492 - NO	NA	Social Security - 2007 Account Code	\$13,911	\$0	\$0	\$0	NA	NA	NA	
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$3,291,050	\$0	\$0	\$0	NA	NA	NA	
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$498,576	\$0	\$0	\$0	NA	NA	NA	
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$640,348	\$0	\$0	\$0	NA	NA	NA	
26494 - NO	NA	Group Insurance - 2007 Account Code	\$73,142	\$0	\$0	\$0	NA	NA	NA	
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$1,284	\$0	\$0	\$0	NA	NA	NA	
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$203	\$0	\$0	\$0	NA	NA	NA	
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$147	\$0	\$0	\$0	NA	NA	NA	
26496 - NO	NA	Unemployment Compensation - 2007 Account Code	\$28	\$0	\$0	\$0	NA	NA	NA	
26498 - SAA	NA	Severance / Early Retirement Pay - 2007 Account Code	\$241,209	\$0	\$0	\$0	NA	NA	NA	
26498 - SIS	NA	Severance / Early Retirement Pay - 2007 Account Code	\$38,479	\$0	\$0	\$0	NA	NA	NA	
26498 - O&O	NA	Severance / Early Retirement Pay - 2007 Account Code	\$28,007	\$0	\$0	\$0	NA	NA	NA	
26498 - NO	NA	Severance / Early Retirement Pay - 2007 Account Code	\$5,064	\$0	\$0	\$0	NA	NA	NA	
Prorated by Fund Total			\$6,030,390	\$0	\$0	\$0	NA	NA	NA	
Not Categorized										
60120	Category not Specified	Transfer to Self Insurance	\$0	\$1,538,467	\$0	\$0	NA	-100.0%	NA	
Not Categorized Total			\$0	\$1,538,467	\$0	\$0	NA	-100.0%	NA	